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HM Revenue & Customs

Help Sheet 202

Tax year 6 April 2007 to 5 April 2008

Living accommodation

This Help Sheet (including the Working Sheets on pages 3 and 4) will help you work out the amount to enter in box 14, on page E1 of your *Employment* pages, if you are provided with living accommodation because of your employment.

Your income from employment includes the value of any living accommodation you or your relations get by reason of your employment. That value is made up of a basic calculation, with an additional calculation if the accommodation cost more than £75,000.

What is living accommodation?

Living accommodation is any accommodation that you can live in, whether you live there all the time or only occasionally. It includes houses, flats, houseboats, holiday homes and apartments.

Living accommodation does not include hotel rooms or board and lodgings, where you are dependent on someone else for cooking, cleaning or laundry, etc. But look at the notes for Employment boxes 13 and 15 in the *Employment notes* to decide if you need to make an entry in either box for hotel, board or lodging expenses etc.

Is there a choice to live in or live out?

If:

- you can choose between taking living accommodation offered by your employer or getting a higher cash wage and arranging your own living accommodation, and
- the extra wages you could get are more than the value of the living accommodation you enter in box 14

enter the excess in box 13. Use the Working Sheet below to calculate the amount to enter in box 13.

If the extra wages are less than (or the same as) the value of the accommodation, just fill in box 14.

Working Sheet

Amount of extra wages* you could have got	A	£
Value of accommodation** to be entered in box 14	B	£
Amount to enter in box 13 (box A minus box B) (enter '0' if less than zero)	C	£

* Enter the amount of extra wages for the year or, if the living accommodation was not provided to you for the whole year, the amount for the period it was provided.

** Before any deduction for part of the living accommodation used exclusively for the duties of your job (see Step 6 in the Working Sheet on page 4).

Cash allowances and rent paid

If you get an accommodation or rent allowance or have your rent paid for you, do not put it in box 14. Put it in box 13 instead.

Is my living accommodation exempt from tax?

Some living accommodation provided is exempt from tax. The rules for exemption are that:

- the living accommodation is necessary for the proper performance of the duties of your job, or
- you are in the kind of employment where it is customary for living

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accommodation to be provided and the living accommodation enables you to perform your duties better, or
- you face a special threat to your security because of your job, and you live in the living accommodation as a part of special security arrangements in force to protect you.

Most company directors cannot claim exemption under the first two categories. Ask the Orderline for booklet 480 *Expenses and benefits. A tax guide* if you want more details about this.

The main occupations which satisfy the rules for exemption are:
- agricultural workers living on farms or agricultural estates
- lock-gate and level-crossing gatekeepers
- caretakers who live on the premises for which they are responsible
- stewards and green keepers who live on the premises they look after
- managers of public houses who live on the premises
- wardens of sheltered housing schemes living on the premises where they are on call outside normal working hours
- police officers and Ministry of Defence police
- prison governors, officers and chaplains
- clergymen and ministers of religion, unless engaged on administrative duties only
- members of HM Forces
- members of the Diplomatic Service
- managers of newspaper shops that have paper rounds
- managers of traditional off-licences, that is those with opening hours equivalent to a public house
- in boarding schools where staff are provided with accommodation on or near the school premises - the head teacher, other teachers with pastoral or other irregular contractual responsibilities outside normal school hours (for example, house-master), bursar, matron, nurse and doctor
- veterinary surgeons who live close to the practice in order to respond regularly to emergency calls
- managers of camping and caravan sites living on, or near to, the premises
- stable staff of racehorse trainers, who live on the premises and certain key workers who live close to the stables.

Please ask us if you want more details.

Working Sheet to calculate the taxable value of living accommodation that cost less than £75,000

If you had living accommodation, and it has a rateable value and cost less than £75,000 and you do not share it with any other employees, Steps 1 to 7 will work out **taxable amount X**. This is the basic calculation.

If the living accommodation cost more than £75,000, the value of the benefit is the sum of taxable amount X (see Step 7) plus taxable amount Y (see the Working Sheet for Step 8 on page 4).

Ask your employer for information about the cost of the living accommodation. If you share the living accommodation with other employees, or if it does not have a rateable value, or if you need further information, consult booklet 480 *Expenses and Benefits. A Tax Guide* available from the Orderline or ask us or your tax adviser for help.

Step 1

Find out if the person who bears the cost of providing you with the living accommodation (this will usually be your employer but may have been someone else) pays rent for the property. Enter the yearly rent in box A.
For example, your employer may pay rent of £2,500. If so, enter £2,500 in box A.

A	£

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Step 2

Find out what the gross rateable value was when the property was last rated. If the property was in Scotland multiply this figure by $^{100}/_{270}$. Enter this in box B. For example, a property in England may have had a rateable value of £500. If so, you would enter £500 in box B. (If the property was in Scotland and it had a rateable value of £1,350 you would again enter £500 in box B as $^{100}/_{270}$ x £1,350 = £500)

B £

Step 3

Enter in box C the higher of box A or box B*. In the example this would be the £2,500 rent paid. If your employer had owned the property and not paid rent you would have to enter £500.

C £

Step 4

If you pay any money for the living accommodation (to the person mentioned at Step 1), enter in box D the total you paid for the year unless the amount in box C is less than what you pay. If so, copy box C to box D.

D £

Step 5

Subtract box D from box C. Enter the result in box E. For example, if you paid £15 a week to your employer throughout the year you would subtract £780 (£15 multiplied by 52) from £2,500. You would enter £1,720 in box E.

E £

* If the living accommodation was provided to you for part of the tax year only, take an appropriate proportion of the higher figure. For instance, if the accommodation was first provided to you on 6 October 2007, the appropriate proportion would be: $^{182}/_{366}$ x £2,500 = £1,243.

Step 6

If any part of the living accommodation is set aside exclusively for the duties of your job then multiply the amount in box C (or box E if appropriate) by the fraction that the part makes of the whole accommodation. This is the business use amount. For example, if one room is a study you use all the time for work, and that room is $^{1}/_{7}$ of the whole living accommodation, then the business amount is £246 (£1,720 multiplied by $^{1}/_{7}$).

Business use amount £

Step 7

Subtract the business use amount (if any) from boxes C or E, as appropriate. This is taxable amount X. In the example taxable amount X would be £1,474 (£1,720 minus £246)

Taxable amount X £

Enter taxable amount X in box 14 in your *Employment* pages unless the living accommodation cost more than £75,000. If so, there may be an additional calculation. Follow Step 8 on page 4 if you wish to do the additional calculation and work out taxable amount Y.¶

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Working Sheet to calculate the taxable value of living accommodation that cost more than £75,000

Step 8

Use this section to work out taxable amount Y* if the living accommodation cost more than £75,000.

Enter in box F either:

- the cost of the living accommodation (including the cost of improvements** made to it since it was acquired), or
- if you first occupied the living accommodation after 30 March 1983, and your employer*** held an interest in it throughout a period beginning six years before you first occupied the living accommodation, the market value of the accommodation at the date you first occupied it plus the cost of any subsequent improvements.**

Cost of the living accommodation (including cost of improvements)**	F	£
Payments made by you towards that cost or for the grant of a tenancy	G	£
Subtract box G from box F. Enter the result in box H	H	£
Enter in box J the figure in box H minus £75,000	J	£
Multiply the figure in box J by 6.25% (official rate of interest at 6 April 2007)	K	£
If the living accommodation was provided for part of the tax year only, enter here the number of days it was provided		days
Divide the number of days by 366. Multiply the result by the figure in box K and enter this in box L	L	£
Enter in box M the rent you pay for living accommodation	M	£
Enter in box N the amount of any rent that you have already included in box D	N	£
Subtract the figure in box N from the figure in box M. Enter the result in box P	P	£
Subtract the figure in box P from the figure in box K (if the accommodation was provided for the whole tax year)		
or		
Subtract the figure in box P from the figure in box L (if the accommodation was provided for only part of the tax year)		
Enter the result in box Q	Q	£
If part of the accommodation was set aside exclusively for your job, multiply the figure in box Q by the fraction you used at Step 6 to work out the business use amount. This is the business use amount	Business use amount	£
Subtract the business use amount from the figure in box Q. This is taxable amount Y	Taxable amount Y	£
		+
Enter taxable amount X from Step 7	Taxable amount X	£
		=
Add taxable amount X to taxable amount Y. Enter the total in box 14 in your *Employment* pages		£

* If taxable amount X is based on the full open market rent, then ignore Step 8 and taxable amount Y.

** Do not include improvements made in the 2007-08 tax year.

*** Or whoever provided the accommodation to you, or a connected person.

These notes are for guidance only, and reflect the position at the time of writing. They do not affect any rights of appeal.

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